

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 99-5

SUDDEN INFANT DEATH SYNDROME TRAINING FOR FIREFIGHTERS

This mandate requires new and veteran firefighters to complete a training course on Sudden Infant Death Syndrome.

These instructions are issued subsequent to the Commission on State Mandates' adoption of the program's parameters and guidelines and prior to the program's funding by the Legislature.

Reimbursement claims detailing the actual costs incurred for the 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office. *Claims must be delivered or postmarked on or before November 1, 1999.* Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, it must include supporting documentation as specified in the instructions substantiating the costs claimed. In addition, the activities performed by each employee for whom costs were claimed must be explained. *Claims filed more than one year after the deadline, or without supporting documentation, will not be accepted.*

Estimated claims for costs to be incurred during the 1998-99 fiscal year must also be filed by November 1, 1999. Timely filed claims will be paid before late claims.

Minimum Claim Cost

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county, as a fiscal agent, may submit a combined claim in excess of \$200 on behalf of special districts within the county, even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county is responsible for disbursing funds to each participating district. A special district may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, claimants are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified for the program and explain the reason for increased costs. If no explanation supporting the higher estimate is provided with the claim, the claim will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Reimbursement claims for actual increased costs must be supported by documentation providing evidence of the validity of the expenditures including, but not limited to, employee time records, invoices, receipts, contracts, and purchase orders. No claim for actual costs shall be filed without supporting documentation.

Audit of Costs

All claims submitted to the State Controller's Office are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the State Controller's Office as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim.

Claim documentation shall be made available to the State Controller's Office on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your *Mandated Cost Manual* for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. Each year the State Controller's Office will send updates on forms as well as any other information or instructions necessary to file claims. When new program costs are claimable, instructions will be sent to claimants.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.htm.

Request of the Commission on State Mandates

Claimants are encouraged to send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile to (916) 445-0278) a completed copy of form AGDR-1 of these claiming instructions for each of the initial year's reimbursement claims. Providing this information is not a condition of payment; however, this information will enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature for funding the mandated programs contained in these instructions.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim For Payment, and a copy of all other forms and supporting documents to:

If delivery is by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivery is by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Sudden Infant Death Syndrome Training for Firefighters

1. Summary of Chapter 1111/89

Chapter 1111, Statutes of 1989, added Section 1797.192, (Renumbered 1797.193 by Statutes of 1990, Chapter 216), to the Health and Safety Code, which requires new and veteran firefighters to complete a training course on Sudden Infant Death Syndrome (SIDS).

Section 1797.193, in relevant part, states "By July 1, 1992, existing firefighters in this state shall complete a course on the nature of sudden infant death syndrome taught by experts in the field of sudden infant death syndrome. All persons who become firefighters after January 1, 1990, shall complete a course on this topic as part of their basic training as firefighters. The course shall include information on the community resources available to assist families who have lost children to sudden infant death syndrome. When the instruction and training are provided by a local agency, a fee shall be charged sufficient to defray the entire cost of the instruction and training."

The Commission on State Mandates found that the authority to impose fees upon firefighters cannot be realistically exercised by local agencies and special districts that have collective bargaining agreements with their firefighters, or by local agencies and special districts that operate without such agreements. The Commission concluded that Health and Safety Code Section 1797.193 constitutes a reimbursable state mandated program when the SIDS instruction and training is provided by private or alternative sources; by local agencies and special districts that have collective bargaining agreements, or MOUs, with their firefighters; and by local agencies and special districts who operate without such agreements.

On December 17, 1998, the Commission on State Mandates determined that Health and Safety Code Section 1797.193, requiring new and veteran firefighters to complete a training course on SIDS, resulted in state mandated costs that are reimbursable pursuant to Section 6, Article XIII B of the California Constitution and Government Code Section 17514.

2. Eligible Claimants

Any city or county, a city and county, and any special district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims will be made available in a future appropriations act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual cost incurred for the 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by November 1, 1999. If the reimbursement claim is filed after the deadline of November 1, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for cost to be incurred during the 1998/1999 fiscal year must be filed with the State Controller's Office and postmarked by November 1, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998/1999 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the cost was incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for increased costs incurred for the following activities:

A. Claimant-Sponsored Training

- (1) Designing and developing a two-hour basic training class and a two-hour continuing education training class on SIDS for new and veteran firefighters.
 - (a) Meeting and conferring with SIDS experts on curriculum development.
 - (b) Firefighter teacher training to obtain SIDS expertise.
 - (c) Contacting community organizations and obtaining current referral information on resources available to assist families who have lost children to SIDS.
 - (d) Developing or obtaining training materials including, but not limited to, training videos and audio visual aids for basic training and continuing education classes on SIDS.
 - (e) Incorporating the two-hour SIDS training class into basic training and continuing education programs.
- (2) A one-time, two-hour basic training course for each new firefighter employed by a local agency after January 1, 1990.
 - (a) Instructor time to prepare and teach the two-hour class on SIDS.
 - (b) Trainee time to attend the two-hour class on SIDS.
- (3) A one-time, two-hour continuing education course for each existing firefighter.
 - (a) Instructor time to prepare and teach the two-hour class on SIDS.
 - (b) Trainee time to attend the two-hour class on SIDS.

B. Outside Training

- (1) A one-time, two-hour basic training course for each new firefighter employed by a local agency after January 1, 1990.
 - (a) Trainee time to attend the two-hour class on SIDS.
 - (b) Training fees for each new firefighter attending the SIDS class.
 - (c) Purchase of training materials for each new firefighter attending the SIDS class.
- (2) A one-time, two-hour continuing education course for each existing firefighter employed by a local agency on January 1, 1990.
 - (a) Trainee time to attend the two-hour class on SIDS.
 - (b) Training fees for each veteran firefighter attending the SIDS class.
 - (c) Purchase of training materials for each veteran firefighter attending the SIDS class.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms STF-1 and STF-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form STF-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form STF-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents providing evidence of the validity of the expenditures.

(3) Contracted Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents providing evidence of the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method is followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents providing evidence of the validity of the expenditures.

(6) Training

Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem. Reimbursement for travel expenses, lodging, and per diem will be reimbursed in accordance with the travel rules of the local jurisdiction.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents providing evidence of the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form STF-1, Claim Summary

This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Provide the numbers of new firefighters and veteran firefighters attending the SIDS training. Direct costs summarized on this form are derived from form STF-2 and carried forward to form FAM-27.

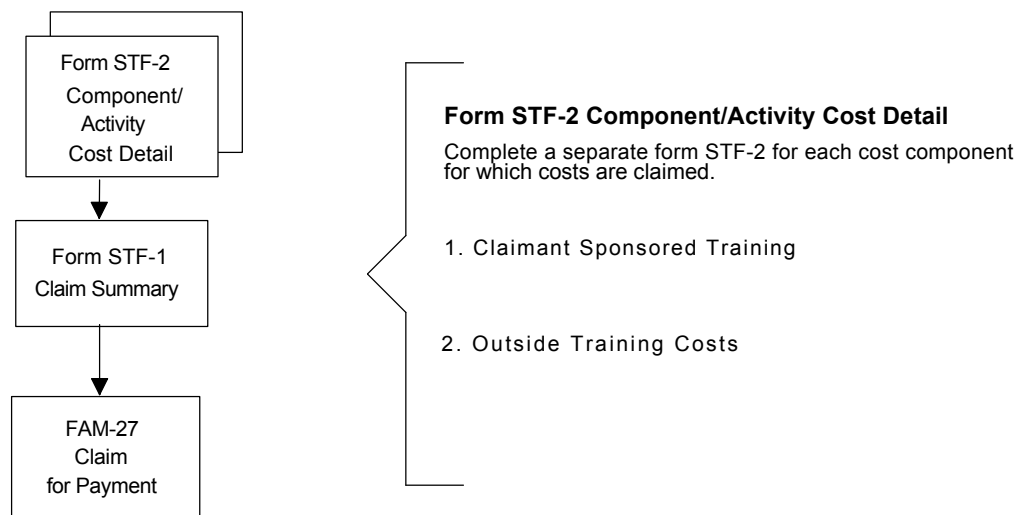
Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form STF-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile, (916) 445-0278) a copy of form STF-1 for each of the initial year's reimbursement claims. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Claim Forms

[illegible]

**Sudden Infant Death Syndrome Training for Firefighters
Certification Claim Form
Instructions**

**FORM
FAM-27**

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form STF-1 and enter the amount from line (11). If more than one form STF-1 is completed due to multiple department involvement in this mandate, add line (11) of each form STF-1.
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form STF-1, line (11). If more than one form STF-1 is completed due to multiple department involvement in this mandate, add line (11) of each form STF-1.
- (14) Filing Deadline. Initial Claims of Ch.1111/89. If the reimbursement claim for the 1990/91, 1991/92, 1992/93, 1993/94, 1994/95, 1995/96, 1996/97, or 1997/98 fiscal year is filed after November 1, 1999, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 [10% penalty] or \$1,000, whichever is less.
Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after January 15 following the fiscal year in which costs were incurred, the claim must be reduced by late penalty.
- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (26) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (26) for the reimbursement claim [e.g., STF-1 (03)(a), means the information is located on form STF-1, line (03)(a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 35% should be shown as 35). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND ONE COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U. S. Postal Service

Address, if delivered by other delivery service

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816**

MANDATED COSTS Sudden Infant Death Syndrome Training for Firefighters CLAIM SUMMARY					FORM STF-1	
(01) Claimant	(02) Type of Claim		Fiscal Year			
	Reimbursement <input style="width: 40px;" type="text"/>					
	Estimated <input style="width: 40px;" type="text"/>		19__/__			
Claim Statistics						
(03)(a) Number of veteran firefighters that attended one-time training						
(b) Number of new firefighters that attended one-time training						
Direct Costs		Object Accounts				
(04) Reimbursable Components:	(a) Salaries	(b) Benefits	(c) Services Supplies Travel Training	(d) Fixed Assets	(e) Total	
1. Claimant Sponsored Training						
2. Outside Training						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate		[From ICRP]			%	
(07) Total Indirect Costs		[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]				
(08) Total Direct and Indirect Costs:		[Line (05)(d) + line (07)]				
Cost Reduction						
(09) Less: Offsetting Savings, if applicable						
(10) Less: Other Reimbursements, if applicable						
(11) Total Claimed Amount		[Line (08) - {Line (09) + Line (10)}]				

Sudden Infant Death Syndrome for Firefighters CLAIM SUMMARY Instructions	FORM STF-1
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- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form STF-1 should be completed for each department.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form STF-1 must be filed for a reimbursement claim. Do not complete form STF-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form STF-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of new firefighters that attended one-time training.
(b) Enter the number of veteran firefighters that attended one-time training.
- (04) Reimbursable Components. For each reimbursable component enter the total from form STF-2, line (05) columns (d), (e), (f) and (g) to form STF-1, block (04) columns (a), (b), (c) and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have their own ICRP for the program.
- (07) Total Indirect Costs. Multiply Total Salaries, line (05)(a) by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply Total Salaries and Benefits, line (05)(a) and line (05)(b) by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e) and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS Sudden Infant Death Training for Firefighters COMPONENT/ACTIVITY COST DETAIL					FORM STF-2	
(01) Claimant			(02) Fiscal Year Costs Were Incurred			
(03) Reimbursable Component: Check only one box perform to identify the component being claimed. <div style="display: flex; flex-direction: column; gap: 10px;"> <div><input type="checkbox"/> 1. Claimant Sponsored Training</div> <div><input type="checkbox"/> 2. Outside Training</div> </div>						
(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts			
(a) Employee Names, Job classifications, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services Supplies Travel Training	(g) Fixed Assets
(05) Total <input style="width: 50px;" type="text"/>			Subtotal <input style="width: 50px;" type="text"/>		Page: _____ of _____	

Sudden Infant Death Training for Firefighters
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
STF-2

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form STF-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns							Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities Performed				Benefits = Benefit Rate x Salaries			
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Travel	Purpose of Trip Name and Title	Per Diem Rate Mileage Rate	Days, Miles Transportation Mode			Rate x Days or Miles Total		
Training	Employee Name Title		Dates Attended			Registration Fee		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment I D Number(s)	Unit Cost	Quantity Used				Itemized Cost of Fixed Asset Purchased	Invoice

- (05) Total line (04), columns (d), (e), (f) and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f) and (g) to form STF-1, block (04) columns (a), (b), (c) and (d) in the appropriate row.